



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOLEEN CHRIST of  
(Person responsible for accounts)

\_\_\_\_\_, WAUSAUKEE WATER AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/05/2001
(Signature of person responsible for accounts)	(Date)

VILLAGE PRESIDENT \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** WAUSAUKEE WATER AND SEWER UTILITY

**Utility Address:** 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**When was utility organized?** 7/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** LAVERN FORST

**Title:** UTILITY CLERK

**Office Address:**

428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DEL W HENQUINET

**Title:** CPA

**Office Address:** HENQUINET, UNGER & WALTERS, S.C.

1727 STEPHENSON STREET  
P.O. BOX 75  
MARINETTE, WI 54143

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/26/2001**Period covered by most recent audit:** DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JOLEEN CHRIST**Title:** VILLAGE PRESIDENT**Office Address:**428 HARRISON AVENUE  
WAUSAUKEE, WI 54177**Telephone:** (715) 856 - 5341**Fax Number:** (715) 856 - 6166**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MRS JOLEEN CHRIST, VILLAGE PRESIDENT  
MR RAY GORDON  
MR HILBERT RADTKE  
MR RANDY SCHMIDT, CHAIRPERSON  
MR PAT TRACY  
MR THOMAS VANCATER  
MR GERALD WOJCIK

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** HENQUINET UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

**Contact Person:** DEL W HENQUINET

**Title:** CPA

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    1/1/2000                      12/31/2000

**Provide a brief description of the nature of Contract Operations being provided:**

FINANCIAL AUDIT

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	112,870	110,431	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	47,452	60,655	2
Depreciation Expense (403)	20,162	19,970	3
Amortization Expense (404)	0		4
Taxes (408)	11,614	11,574	5
<b>Total Operating Expenses</b>	<b>79,228</b>	<b>92,199</b>	
<b>Net Operating Income</b>	<b>33,642</b>	<b>18,232</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>33,642</b>	<b>18,232</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,139	2,675	9
Miscellaneous Nonoperating Income (421)	45,687	6,264	10
<b>Total Other Income</b>	<b>49,826</b>	<b>8,939</b>	
<b>Total Income</b>	<b>83,468</b>	<b>27,171</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>83,468</b>	<b>27,171</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	20,081	21,817	13
Amortization of Debt Discount and Expense (428)	853	853	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,604	1,773	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>22,538</b>	<b>24,443</b>	
<b>Net Income</b>	<b>60,930</b>	<b>2,728</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	401,823	399,095	19
Balance Transferred from Income (433)	60,930	2,728	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>462,753</b>	<b>401,823</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	4,139	4
<b>Total (Acct. 419):</b>	4,139	
<b>Miscellaneous Nonoperating Income (421):</b>		
UNREGULATED SEWER OPERATING LOSS	(15,579)	5
AMORTIZATION OF SEWER CONSTRUCTIONS GRANTS	61,266	6
<b>Total (Acct. 421):</b>	45,687	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	112,870	0	0	0	<b>112,870</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>112,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,870</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	949,488	920,760	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	259,063	239,316	<b>2</b>
<b>Net Utility Plant</b>	<b>690,425</b>	<b>681,444</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,500,544	3,500,455	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	525,943	426,454	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,974,601</b>	<b>3,074,001</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	117,409	111,248	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,092,010</b>	<b>3,185,249</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,081	12,570	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	28,788	26,887	<b>11</b>
Other Accounts Receivable (143)	42,310	38,438	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	409	9,295	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>93,588</b>	<b>87,190</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,618	17,471	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>16,618</b>	<b>17,471</b>	
<b>Total Assets and Other Debits</b>	<b>3,892,641</b>	<b>3,971,354</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	14,181	14,181	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	462,753	401,823	<b>23</b>
<b>Total Proprietary Capital</b>	<b>476,934</b>	<b>416,004</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,595,985	1,692,246	<b>24</b>
Advances from Municipality (223)	34,788	38,372	<b>25</b>
Other long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,630,773</b>	<b>1,730,618</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	23,939	29,897	<b>28</b>
Payables to Municipality (233)	28,897		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	10,000	10,000	<b>31</b>
Interest Accrued (237)	7,278	8,749	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>70,114</b>	<b>48,646</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,714,820	1,776,086	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,892,641</b>	<b>3,971,354</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	949,488	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)	0				<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>949,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	259,063	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>259,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>690,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	239,316				<b>239,316</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,162				<b>20,162</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	785				<b>785</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>20,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,947</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,200				<b>1,200</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>19</b>
<b>Balance End of Year</b>	<b>259,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,063</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,500,455	89		<b>3,500,544</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,500,455</b>	<b>89</b>	<b>0</b>	<b>3,500,544</b>	
Less accum. prov. depr. & amort. (122)	426,454	99,489		<b>525,943</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>3,074,001</b>	<b>(99,400)</b>	<b>0</b>	<b>2,974,601</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 FMHA LOAN WATER	477	428	10,994	1
1994 CLEAN WATER FUND SEWER	197	428	1,380	2
FMHA LOAN WATER	179	428	4,244	3
<b>Total</b>			<b>16,618</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	14,181	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>14,181</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.12%	1,202,974	<b>1</b>
FMHA	09/30/1993	09/30/2033	5.25%	177,411	<b>2</b>
1993 FMHA LOAN	09/07/1995	09/01/2035	5.00%	215,600	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,595,985</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. DEBT - BANK NORTH	09/30/1993	09/29/2003	4.25%	34,788	1
<b>Total for Account 223</b>				<b>34,788</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,000	1
<b>Accruals:</b>		
Charged water department expense	11,614	2
Charged electric department expense		3
Charged sewer department expense	2,445	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>14,059</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,000	6
Social Security taxes	4,059	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>14,059</b>	
<b>Balance end of year</b>	<b>10,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 FMHA LOAN	4,596	10,617	11,440	3,773	1
CLEAN WATER FUND LOAN	192	1,098	1,112	178	2
1995 FMHA LOAN	3,561	8,366	8,970	2,957	3
<b>Subtotal</b>	<b>8,349</b>	<b>20,081</b>	<b>21,522</b>	<b>6,908</b>	
<b>Advances from Municipality (223)</b>					
1993 G.O. DEBT	400	1,604	1,634	370	4
<b>Subtotal</b>	<b>400</b>	<b>1,604</b>	<b>1,634</b>	<b>370</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,749</b>	<b>21,685</b>	<b>23,156</b>	<b>7,278</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	308,642	0	0	1,467,444	0	<b>1,776,086</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				61,266		<b>61,266</b>	<b>5</b>
<b>Balance End of Year</b>	<b>308,642</b>	<b>0</b>	<b>0</b>	<b>1,406,178</b>	<b>0</b>	<b>1,714,820</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	20,737	3
RESERVE ACCOUNT	48,528	4
DEPRECIATION ACCOUNT	18,909	5
DNR REPLACEMENT ACCOUNT	29,235	6
<b>Total (Acct. 125):</b>	<b>117,409</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	28,788	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>28,788</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	42,310	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>42,310</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	409	15
<b>Total (Acct. 145):</b>	<b>409</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	28,897	19
<b>Total (Acct. 233):</b>	<b>28,897</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	934,993	0	0	0	<b>934,993</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	249,189	0	0	0	<b>249,189</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	308,642	0	0	0	<b>308,642</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>377,162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377,162</b>	
Net Operating Income	33,642	0	0	0	<b>33,642</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.92%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	14,181	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	432,288	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>446,469</b>	
<b>Net Income</b>		
Net Income	60,930	5
<b>Percent Return on Proprietary Capital</b>	<b>13.65%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

A/C 233: The amount of \$28,897 on F-18 is an amount that the Utility owes the Municipality. There is an agreement between the Village of Wausaukee and the Water Sewer Utility to repay this amount at the amount of \$1000.00 per year. The Village does not want to forgive this debt.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 11, 2001

Mr. Lavern Forst, Utility Clerk  
Wausaukee Water & Sewer Utility  
428 Harrison Avenue  
Wausaukee, WI 54177-9999

2000 Analytical Review DWCCA-6310-PJL

Dear Mr. Forst:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide a more detailed description of the \$28,897 reported in Account 233 on page F-18 and described as "DUE TO GENERAL FUND." Whenever there is not enough space on the particulars line, a schedule footnote should be added.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. During our review, we noted that the footnote to the Water Mains schedule in 1997 explained that the 10 inch main is actually fire main even though it is listed as distribution main. It is somewhat unusual for a water utility to have mains that are fire mains only. Please provide an explanation of this situation. Are there any customers served off of this main?

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6310.doc

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## FINANCIAL SECTION FOOTNOTES

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Response received 9/25/01:

-----Original Message-----

From: Village of Wausaukee [mailto:vilofwauskee@webcntrl.com]

Sent: Tuesday, September 25, 2001 1:43 PM

To: leegep@psc.state.wi.us

Subject: 2000 ANALYTICAL REVIEW DWCCA-6310-PJL

Dear Mr. Leege:

This is in reply to yours of the 11th of September pertaining to our Utility's 2000 annual report.

No. 1: The amount of \$28,897 on F-18 is an amount that the Utility owes the Municipality. There is an agreement between the Village of Wausaukee and the Water Sewer Utility to repay this amount at the amount of \$1000.00 per year. The Village does not want to forgive this debt.

No. 2: Water Operation & Maintenance Expenses on schedule W-5.. Acct. 600, we have tried to keep overtime hours to a minimum in year 2000. Acct. 630, difference is due to two chemical purchases made in 2000 and none in 1999. One purchase was made in Jan. 2000 and the 2nd. in the fall of 2000. Acct. 640, we had additional expenses for Lead & Copper, Nitrates & VOC's testing that we did not have in the year 2000. Acct. 650, in 1999 the Utility had 3 major water main breaks. One was on New Years Day which necessitated more equipment, thawing and overtime to repair. We also did some extensive repairs to our Fire Protection building. 1999 was a bad year and thank goodness 2000 was better. I believe this covers the differences between 1999 and 2000. If there is any other questions, please contact us.

No. 3: The Water Main in question is separate. It is for non-potable water which comes from Evergreen Pond for a Private Fire Protection for our Industrial Development Area. At this time there is only one customer that is served from this private fire protection system; Wausaukee Composites Inc. (formerly Cruiser's Inc.).

We trust the above information will be sufficient to consider our review closed. If not, please feel free to contact us.

Sincerely,

WAUSAUKEE WATER SEWER UTILITY.

LaVerne Forst

Village of Wausaukee

428 Harrison Ave

PO Box 475

Wausaukee, WI 54177-0475

Phone: (715) 856-5341

Fax: (715) 856-6166

Email: vilofwauskee@webcntrl.com

Pop. 572

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	111,452	1
<b>Total Sales of Water</b>	<b>111,452</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	386	2
Other Water Revenues (474)	1,032	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,418</b>	
<b>Total Operating Revenues</b>	<b>112,870</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	28,983	5
General Operating Expenses (680-690)	18,469	6
<b>Total Operation and Maintenance Expenses</b>	<b>47,452</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	20,162	7
Amortization Expense (404)		8
Taxes (408)	11,614	9
<b>Total Other Operating Expenses</b>	<b>31,776</b>	
<b>Total Operating Expenses</b>	<b>79,228</b>	
<b>NET OPERATING INCOME</b>	<b>33,642</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	236	11,213	44,189	4
Commercial	63	4,735	14,272	5
Industrial	1	937	1,106	6
<b>Total Metered Sales to General Customers (461)</b>	<b>300</b>	<b>16,885</b>	<b>59,567</b>	
Private Fire Protection Service (462)	1		2,400	7
Public Fire Protection Service (463)	1		41,551	8
Other Sales to Public Authorities (464)	13	3,691	7,934	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>315</b>	<b>20,576</b>	<b>111,452</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	41,551	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>41,551</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	386	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>386</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	564	7
<b>Other (specify):</b>		
CONNECTIONS NSF CHARGES PERMITS MISC	468	8
<b>Total Other Water Revenues (474)</b>	<b>1,032</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,948	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,426	3
Chemicals (630)	408	4
Supplies and Expenses (640)	3,470	5
Repairs of Water Plant (650)	8,050	6
Transportation Expenses (660)	681	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>28,983</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,719	8
Office Supplies and Expenses (681)	283	9
Outside Services Employed (682)	4,136	10
Insurance Expense (684)	5,617	11
Employees Pensions and Benefits (686)	754	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	960	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>18,469</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>47,452</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		491	2
<b>Net property tax equivalent</b>		<b>9,509</b>	
Social Security		1,971	3
PSC Remainder Assessment		134	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>11,614</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.183300				3
County tax rate	mills		5.074310				4
Local tax rate	mills		10.402070				5
School tax rate	mills		9.730300				6
Voc. school tax rate	mills		1.274830				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.664810</b>				10
Less: state credit	mills		1.750740				11
<b>Net tax rate</b>	mills		<b>24.914070</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.402070</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.005130</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.407200</b>				17
<b>Total Tax Rate</b>	mills		<b>26.664810</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802826</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.914070</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.001661</b>				21
Utility Plant, Jan. 1	\$	<b>920,760</b>	920,760				22
Materials & Supplies	\$	<b>0</b>					23
<b>Subtotal</b>	\$	<b>920,760</b>	<b>920,760</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>920,760</b>	<b>920,760</b>				26
Assessment Ratio	dec.		1.091071				27
<b>Assessed Value</b>	\$	<b>1,004,615</b>	<b>1,004,615</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.001661</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,094</b>	<b>20,094</b>				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	87,800		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>95,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,837		20
<b>Total Pumping Plant</b>	<b>312,241</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,700		23
<b>Total Water Treatment Plant</b>	<b>4,700</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	547		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,425	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			87,800	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>95,225</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2	12
Structures and Improvements (321)			249,865	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			59,537	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,837	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>312,241</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,700	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,700</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			547	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	23,329	24,979	<b>26</b>
Transmission and Distribution Mains (343)	300,472		<b>27</b>
Fire Mains (344)	17,165		<b>28</b>
Services (345)	44,277		<b>29</b>
Meters (346)	31,441	1,965	<b>30</b>
Hydrants (348)	44,652	2,925	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>461,883</b>	<b>29,869</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	8,063		<b>35</b>
Computer Equipment (372.1)	12,985		<b>36</b>
Transportation Equipment (373)	9,631		<b>37</b>
Other General Equipment (379)	15,771	320	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>46,450</b>	<b>320</b>	
<b>Total utility plant in service directly assignable</b>	<b>920,499</b>	<b>30,189</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>920,499</b>	<b>30,189</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			48,308	26
Transmission and Distribution Mains (343)			300,472	27
Fire Mains (344)			17,165	28
Services (345)			44,277	29
Meters (346)			33,406	30
Hydrants (348)	1,200		46,377	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,200</b>	<b>0</b>	<b>490,552</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			8,063	35
Computer Equipment (372.1)			12,985	36
Transportation Equipment (373)			9,631	37
Other General Equipment (379)			16,091	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>46,770</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,200</b>	<b>0</b>	<b>949,488</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>1,200</b>	<b>0</b>	<b>949,488</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,688	1,688	1
February			1,626	1,626	2
March			1,687	1,687	3
April			1,654	1,654	4
May			1,877	1,877	5
June			1,867	1,867	6
July			2,089	2,089	7
August			2,378	2,378	8
September			1,879	1,879	9
October			1,849	1,849	10
November			1,733	1,733	11
December			1,743	1,743	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>22,070</b>	<b>22,070</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				220	13
Less: Other utility use				318	14
Other utility use explanation: LEAKS					15
Water pumped into distribution system				21,532	16
Less: Water sold				20,576	17
Losses and unaccounted for				956	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: UNKNOWN					20
Maximum gallons pumped by all methods in any one day during reporting year				123	21
Date of maximum: 7/31/2000					22
Cause of maximum: UNKNOWN					23
Minimum gallons pumped by all methods in any one day during reporting year				40	24
Date of minimum: 3/30/2000					25
Total KWH used for pumping for the year				30,413	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	50	20	228,000	Yes	<b>1</b>
WELL #3	3	72	12	259,200	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3 IRE PROTECTION SYSTEM		<b>1</b>
Location	WELL	WELL	DIRECT	<b>2</b>
Purpose	P	S	B	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	<b>5</b>
Year Installed	1964	1995	1973	<b>6</b>
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	180	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	<b>9</b>
Year Installed	1964	1995	1973	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	0	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1964		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	128		10
			11
Total capacity in gallons	585		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	1.750	1,548				1,548
M	T	6.000	41,811				41,811
M	T	8.000	4,099				4,099
M	D	10.000	1,700				1,700
<b>Total Within Municipality</b>			<b>49,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,158</b>
<b>Total Utility</b>			<b>49,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,158</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	290				290		1
M	1.000	16				16		2
M	1.500	1				1		3
M	2.000	6				6		4
M	4.000	1				1		5
M	6.000	1				1		6
<b>Total Utility</b>		<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	196			(11)	185	35	1
0.750	72	33		5	110	4	2
1.000	22			2	24	12	3
1.500	8			3	11	5	4
2.000	3				3	2	5
3.000	3			1	4	2	6
<b>Total:</b>	<b>304</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>337</b>	<b>60</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	169	2		3		11	185	1
0.750	59	46		2		3	110	2
1.000	6	10		3		5	24	3
1.500	2	4				5	11	4
2.000				3			3	5
3.000		1	1	2			4	6
<b>Total:</b>	<b>236</b>	<b>63</b>	<b>1</b>	<b>13</b>	<b>0</b>	<b>24</b>	<b>337</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3				3	1
Within Municipality	64	3	2	2	67	2
<b>Total Fire Hydrants</b>	<b>67</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	51

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Water Operation & Maintenance Expenses on schedule W-5.. Acct. 600 , we have tried to keep overtime hours to a minimum in year 2000. Acct. 630, difference is due to two chemical purchases made in 2000 and none in 1999. One purchase was made in Jan. 2000 and the 2nd. in the fall of 2000. Acct. 640, we had additional expenses for Lead & Copper , Nitrates & VOC's testing that we did not have in the year 2000. Acct. 650, in 1999 the Utility had 3 major water main breaks. One was on New Years Day which necessitated more equipment, thawing and overtime to repair. We also did some extensive repairs to our Fire Protection building. 1999 was a bad year and thank goodness 2000 was better. I believe this covers the differences between 1999 and 2000. If there is any other questions, please contact us.

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### Taxes (Acct. 408 - Water) (Page W-06)

NOT APPLICABLE

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### Property Tax Equivalent (Water) (Page W-07)

THE MUNICIPALITY SET THE PROPERTY TAX EQUIVALENT AT \$10,000.

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### Water Utility Plant in Service (Page W-08)

ACT 342 - CONSTRUCTION IN PROGRESS FOR NEW WATER TOWER.

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